

# Multi-State Field Audit Benchmarking Project



## Executive Summary

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**Washington State Department of Revenue, Audit Division**

*Phase 1 - Start: May 2005 and End: January 2006*

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**Data Comparison on Selected Field Audit Benchmarks - Using 5-Year Averages**  
**Sorted by Presence (Benchmark 1)**

	Benchmark 1		Benchmark 2		Benchmark 3		Benchmark 4a
	%t Accounts Audited		Presence to GSP		# Field Audits per Auditor		% Colltns to Assessmnts
	# of Field Audits # of Active Accounts		# of Field Auditors GSP (Billion \$)		# of Field Audits # of Field Auditors		FA \$ Collections FA \$ Assessed
States	Average		Average		Average		Average
<b>Sales/Use</b>							
M	.540%		.350		13.0		
D	.562%		.771		9.3		45.38%
F	.585%		.686		12.0		93.30%
G	.812%		.678		10.5		75.73%
I	.881%		.519		17.9		102.00%
H	1.389%		.509		27.6		74.53%
B	1.628%		.835		15.7		80.42%
E	1.786%		.721		36.5		50.86%
A	1.863%		1.318		35.7		81.68%
L	2.465%		1.510		16.4		
C	2.910%		.780		79.1		59.90%
J							
K							
<b>Ave. of All:</b>	<b>1.402%</b>		<b>.789</b>		<b>24.9</b>		<b>74.28%</b>
<b>Income</b>							
M	.100%		.037		16.3		
K*	.140%		.369		2.9		
B	.210%		.091		38.4		84.16%
G	.222%		.678		2.6		46.62%
J	.242%		.093		8.6		101.19%
I	.279%		.033		25.1		
D	.364%		.771		5.7		48.92%
L	1.052%		1.510		3.3		
H	1.337%		.069		55.2		73.15%
C	1.893%		.780		58.5		
A							
E							
F							
<b>Ave. of All:</b>	<b>.588%</b>		<b>.443</b>		<b>21.7</b>		<b>70.81%</b>
<b>Combined</b>							
K	.140%		.369		2.9		
J	.242%		.093		8.6		101.19%
M	.355%		.387		13.3		
G	.533%		.678		13.0		59.04%
F	.585%		.686		12.0		93.30%
D	.652%		.771		15.0		45.89%
B	.675%		.925		17.9		78.76%
I	.748%		.552		18.3		102.01%
H	1.377%		.579		30.9		73.79%
E	1.786%		.721		36.5		50.86%
A	1.863%		1.318		35.7		81.68%
L	2.009%		1.510		19.7		
C	2.368%		.780		137.7		59.90%
<b>Ave. of All:</b>	<b>1.016%</b>		<b>.721</b>		<b>27.8</b>		<b>74.58%</b>

\* K = Montana

GSP = Gross State Product